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**MINISTRY OF FINANCE**

**(Department of Revenue)**

**NOTIFICATIONS**

**CENTRAL EXCISES**

*New Delhi, the 1st March, 1964*

**G.S.R. 339.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:—

1. 70/62—Central Excises dated the 24th April, 1962.
2. 75/62—Central Excises dated the 24th April, 1962.
3. 101/62—Central Excises dated the 25th May, 1962.
4. 130/62—Central Excises dated the 13th June, 1962.
5. 143/62—Central Excises dated the 7th July, 1962.
6. 145/62—Central Excises dated the 7th July, 1962.
7. 171/62—Central Excises dated the 22nd September, 1962.
8. 202/62—Central Excises dated the 24th November, 1962.
9. 206/62—Central Excises dated the 24th November, 1962.
10. 20/63—Central Excises dated the 2nd February, 1963.
11. 41/63—Central Excises dated the 1st March, 1963.
12. 45/63—Central Excises dated the 2nd March, 1963.
13. 129/63—Central Excises dated the 10th August, 1963.
14. 138/63—Central Excises dated the 17th August, 1963.
15. 154/63—Central Excises dated the 21st September, 1963.

[No. 21/64.]

**G.S.R. 340.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that in the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, for the expressions mentioned against the corresponding entries in column (3) of the said Table, the expressions specified in the corresponding entries in column 4 thereof shall be substituted:—

TABLE

3. No.	Notification No. and date	For	Substitute
(1)	(2)	(3)	(4)
1	188A/62-Central Excises dated the 3rd November, 1962	"Rs. 2.25 per Kg."	"Rs. 3.00 per Kg."
2	14/63-Central Excises dated the 2nd February, 1963.	(1) "27.00" (2) "18.00" (3) "13.50" (4) "10.00"	"60.00" "45.00" "30.00" "15.00"
3	30/60-Central Excises dated the 1st March, 1960.	"Rs. 29.35 per metric tonne"	"Rs. 20.00 per metric tonne"
4	39/63-Central Excises dated the 1st March, 1963.	"Rs. 39.35 per metric tonne"	"Rs. 50.00 per metric tonne"
5	42/63-Central Excises dated the 1st March, 1963.	"3250 metres" (in the two places where it occurs)	"4000 metres"

[No. 22/64.]

**G.S.R. 341.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts Cigarettes falling under Item No. 4 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), of which the value exceeds Rs. 15.00 a thousand but does not exceed Rs. 25.00 a thousand, from so much of the duty of excise leviable thereon as is in excess of Rs. 7.50 per thousand.

[No. 23/64.]

**G.S.R. 342.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes with effect from the 1st April, 1964, the following further amendment in the notification of

the Government of India in the Ministry of Finance (Department of Revenue) No. 137/60/Central Excises, dated the 1st October, 1960, namely:—

In the Table annexed to the said notification, for the entries against S. No. 1(3) and the proviso thereunder, the following entries and provisos shall be substituted, namely:—

TABLE

Description of goods	Circumstances in which goods are eligible for exemption	Extent of exemption	Amount
(1)	(2)	(3)	(4)
“(3) Oil paints and enamels	The output of all oil paints and enamels for the financial year does not exceed 3000 metric tonnes.	On the first 750 metric tonnes of all oil paints and enamels taken together.	
(a) Tinning paste (Blue)			Fiftyfive naye paise per Kilogram.
(b) Stiff paints			Fourteen rupces and thirty naye paise per quintal.
(c) Ready-mixed paints enamels			Fifty naye paise per litre.

Provided that where the total output of a manufacturer of water paints, and oil paints and enamels taken together does not exceed 150 metric tonnes per year, the first 50 metric tonnes of such articles cleared from the factory during the year shall be exempt from the excise duty leviable thereon:

Provided further that for the purpose of computing quantities eligible for exemption and/or assessment at the concessional rates, one litre of ready-mixed paints shall be deemed to weigh 2½ kilograms if it is lead based (that is, were red or white lead or any other lead compound is the pigment used for its manufacture) and 1 3/7 kilogram if it is not lead based.”

[No. 24/64.]

**G.S.R. 343.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 123/62 and 124/62-Central Excises dated the 13th June, 1962, the Central Government hereby exempts Hydrochloric and Nitric acids falling under Item No. 14G of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon.

[No. 25/64.]

**G.S.R. 344.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts Oxygen, Chlorine, Ammonia and Refrigerant gases not otherwise specified falling under Item No. 14H of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from the whole of the duty of excise leviable thereon.

[No. 26/64.]

**G.S.R. 345.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts Carbonic acid (Carbon dioxide) falling under Item No. 14H of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), used for any industrial purpose

other than the manufacture of beverages and aerated waters, from the whole of the duty of excise leviable thereon provided that where the gas is used for such industrial purpose elsewhere than in the factory of production, the procedure set out in Chapter X of the Central Excise Rules, 1944, shall be followed.

[No. 27/64.]

**G.S.R. 346.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 37/62/Central Excises dated the 24th April, 1962, the Central Government hereby exempts Soap in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam for heating and falling under sub-item II of Item No. 15 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon.

[No. 28/64.]

**G.S.R. 347.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 54/59-Central Excises, dated the 16th May, 1959, namely:—

In the Table annexed to the said notification, the entries relating to S. No. 2 shall be omitted

[No. 29/64.]

**G.S.R. 348.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 36/62-Central Excises dated the 24th April, 1962, the Central Government hereby exempts from the whole of the duty of excise leviable thereon, 50 tonnes of household and laundry soap and 25 tonnes of toilet, monopole or textile soap, falling under sub-item I of Item No. 15 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), cleared for home consumption by any manufacturer on or after the first day of April in any financial year:

Provided that where a factory producing soap is run at different times of the financial year by different manufacturers, the quantity of such soap cleared from such factory in any such year without payment of duty shall not in the aggregate exceed the said limits:

Provided further that the above exemption shall not apply to the soap manufactured by any manufacturer applying for a licence on or after the 6th July, 1963, unless he satisfies the Collector of Central Excise—

- (a) that the factory for which the licence is applied for was owned on the 6th July, 1963, by the applicant, and
- (b) that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest on or after the said date, in any other concern producing soap.

[No. 30/64.]

**G.S.R. 349.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 68/62/Central Excises dated the 24th April, 1962, the Central Government hereby exempts Rubber products, falling under Item No. 16A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of

the Table appended hereto, from so much of the duty of excise leviable thereon as is in excess of the amount specified in the corresponding entry in column (3) of the said Table:

TABLE

S. No.	Description	Amount
(1)	(2)	(3)
		Rs. per Kilogram
1.	Latex foam sponge . . . . .	2.15
2.	Products commonly known as tread rubber or camel back including cushion compound, cushion gum, tread gum and tread packing strips . . . . .	1.10
3.	All other products . . . . .	Nil

[No. 31/64.]

**G.S.R. 350.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts printing and writing paper, falling under sub-item (3) of Item No. 17 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and of a substance not exceeding 75 gramme per square metre, from so much of the duty of excise leviable thereon as is in excess of 22 naye paise per kilogram.

[No. 32/64.]

**G.S.R. 351.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that in respect of paper, all sorts, other than newsprint and board, falling under Item No. 17 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and containing not less than 50 per cent bagasse in the form of pulp, the duty of excise leviable thereon shall be reduced by an amount equal to the duty leviable at 5 nP. per Kg.

[No. 33/64.]

**G.S.R. 352.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts paper, all sorts [falling under Item No. 17 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)], produced in any factory which commences manufacture for the first time on or after the 1st March, 1964, or produced in a factory existing immediately before the 1st March, 1964, whose production capacity has been enlarged and brought into operation on or after the 1st March, 1964, to the extent such production is attributable to the enlarged capacity, from so much of the duty of excise leviable thereon as is specified in column (3) of the Table hereto annexed,

during the period specified in the corresponding entry in column (2) of the said Table:

TABLE

S. No.	Period	Extent of exemp- tion
(1)	(2)	(3)
1.	During the first 12 months of the commencement of production	25% of the duty leviable.
2.	During the next 12 months of the commencement of production	20% of the duty leviable
3.	During the next 12 months of the commencement of production	15% of the duty leviable

[No. 34/64.]

G.S.R. 353.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 57/60-Central Excises dated the 20th April, 1960 and No. 37/63-Central Excises dated the 1st March, 1963, the Central Government hereby exempts strawboard and pulpboard including greyboard, falling under sub-item (3) of Item No. 17 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), taken together, up to the quantity prescribed in column (1) of Table 1 below, cleared by any manufacturer for home consumption during any financial year, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the same Table.

TABLE I

Quantity (1)	Amount (2)
On the first 125 metric tonnes . . . . .	Nil
On the next 375 metric tonnes . . . . .	10 nP per Kilogram
On the next 1000 metric tonnes . . . . .	20 nP per Kilogram
On the next 1000 metric tonnes . . . . .	30 nP per Kilogram

Provided that—

(1) Where a factory producing strawboard or pulpboard including greyboard is run at different times of any financial year by different manufacturers, the quantity of such boards cleared from such factory in any such financial year at nil and concessional rates of duty, shall not exceed in the aggregate the limits specified in column (1) of Table 1 above;

(2) Notwithstanding any thing contained in the foregoing provisions, a manufacturer shall be permitted to clear for home consumption at nil or concessional rates of duty during the month of March, 1964, strawboard or pulpboard including greyboard taken together, only up to the quantity prescribed in column (1) of

Table 2 below and at the rate specified in the corresponding entry in column (2) thereof:

TABLE—2

Quantity (1)	Rate of duty (2)
First 10 metric tonnes . . . . .	Nil
On the next 30 metric tonnes . . . . .	10 nP. per Kilogram
On the next 80 metric tonnes . . . . .	20 nP. per Kilogram
On the next 80 metric tonnes . . . . .	30 nP. per Kilogram

(3) nothing contained in this notification shall apply to a manufacturer who applied or applies for a licence on or after the 9th day of November, 1963, unless he satisfies the Collector of Central Excise—

- that the factory for which the licence was or is applied for was owned on the 9th day of November, 1963, by the applicant; and
- that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest on or after the said date, in any other concern producing strawboard (other than corrugated board) and/or pulpboard including greyboard.

[No. 35/64.]

G.S.R. 354.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 38/62/ Central Excises dated the 24th April, 1962, the Central Government hereby exempts rayon and synthetic fibres and yarn falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty of excise leviable thereon as in excess of the duty mentioned in the corresponding entry in column (3) thereof:

TABLE

Serial No. (1)	Description (2)	Duty (3)
		Rs. per K
1	Staple fibre—	
	(i) of cellulosic origin . . . . .	1.00
	(ii) all others . . . . .	2.00
2	Staple fibre yarn . . . . .	Nil
3	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—	
	(i) below 75 deniers . . . . .	6.00
	(ii) 75 deniers and above but not above 100 deniers . . . . .	4.50
	(iii) above 100 deniers . . . . .	3.00
4	Other Synthetic yarns—	
	(i) 75 deniers and above but not above 100 deniers . . . . .	7.50
	(ii) above 100 deniers . . . . .	6.00

[No. 36/64.]

G.S.R. 355.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 39/62/ Central Excises dated the 24th April, 1962, the Central Government hereby exempts godet waste, under-size cakes waste and reeling and coning waste, falling under

the category of rayon and synthetic fibres and yarn and specified in column (1) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (2) thereof:

TABLE

Description (1)	Duty (2)
	Rs. per Kg.
Godet waste, under-size cakes waste and reeling and coning waste :—	
(i) of cellulosic origin . . . . .	1'00
(ii) others . . . . .	2'00

[No. 37/64.]

G.S.R. 356.—In pursuance of rule 96W of the Central Excise Rules, 1944, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 41/62-Central Excises, dated the 24th April, 1962.

[No. 38/64.]

G.S.R. 357.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby fixes for woollen yarn specified in column (2) of the Table hereto annexed and chargeable with duty *ad valorem* under Item No. 18B of the First Schedule to the said Act, the tariff values specified in the corresponding entry in column (3) of the said Table:

TABLE

S. No. (1)	Description (2)	Tariff value (3)
		Rs. per Kg.
1	Worsted yarn—	
	(a) of 48 counts and above . . . . .	26'0
	(b) of less than 48 counts . . . . .	18'00
2	Others . . . . .	8'00

[No. 39/64.]

G.S.R. 358.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts electric motors falling under Item No. 30 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and designed to work at pressure not exceeding 50 volts from the whole of the duty of excise leviable thereon.

[No. 40/64.]

G.S.R. 359.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 62/62-Central Excises dated the 24th April, 1962, the Central Government hereby exempts wireless receiving sets falling under Item No. 33A of the First Schedule to the



Central Excises and Salt Act, 1944 (1 of 1944) and of the description specified in column (1) of the Table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

TABLE

Description (1)	Amount (2)
Sets whose price at the point of sale to the consumer—	
	(Rs. each).
(i) does not exceed Rs. 165·00 each	Nil
(ii) exceeds Rs. 165·00 each, but does not exceed Rs. 225·00 each	15·00
(iii) exceeds Rs. 225·00 each, but does not exceed Rs. 300·00 each	21·00
(iv) exceeds Rs. 300·00 each, but does not exceed Rs. 375·00 each	30·00
(v) exceeds Rs. 375·00 each, but does not exceed Rs. 475·00 each	50·00
(vi) exceeds Rs. 475·00 each, but does not exceed Rs. 575·00 each	70·00
(vii) exceeds Rs. 575·00 each, but does not exceed Rs. 675·00 each	90·00
(viii) exceeds Rs. 675·00 each	100·00

Provided that if the manufacturer elects to avail himself of the above exemption, the procedure of assessment set out in the Table shall apply uniformly to all the wireless receiving sets cleared by him.

[No. 41/64.]

**G.S.R. 360.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 59/60-Central Excises dated the 20th April, 1960, the Central Government hereby exempts tractors falling under sub-item (3a) of Item No. 34 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon provided that the Collector of Central Excise is satisfied that the tractors are used solely for agricultural purposes.

[No. 42/64.]

**G.S.R. 361.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 71/62-Central Excises dated the 24th April, 1962, the Central Government hereby exempts gramophone records falling under Item No. 37A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon.

[No. 43/64.]

**G.S.R. 362.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts Sodium silicate falling under Item No. 14BB of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon, as is in excess of Rs. 4·00 per quintal.

[No. 44/64.]

**G.S.R. 363.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 159/63-Central Excises dated the 21st September, 1963, the Central Government hereby exempts cotton yarn falling under Item No. 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table below from so much of the duty of excise leviable thereon as is in

excess of the duty specified in the corresponding entry in column (3) or column (4), as the case may be, of said Table.

TABLE

S. No.	Description	DUTY	
		Single yarn, whether grey or bleached & grey multiple fold yarn in hanks	All others
1	2	3	4
		(nP per kilogram)	
1	Cotton yarn of 51 or more counts . . . . .	50	90
2	Cotton yarn of 40 or more counts but less than 51 counts . . . . .	25	60
3	Cotton yarn of 29 or more counts but less than 40 counts . . . . .	10	45
4	Cotton yarn of 22 or more counts but less than 29 counts . . . . .	5	35
5	Cotton yarn of 14 or more counts but less than 22 counts . . . . .	Nil	25
6	Cotton yarn of 6 or more counts but less than 14 counts . . . . .	Nil	15
7	Cotton yarn of less than 6 counts . . . . .	Nil	10

Provided that—

- (1) any yarn which has paid duty at a rate specified in column (3) of the Table is subsequently subjected to beaming, warping, wrapping, winding or reeling, or any one or more of these processes with the aid of power, the yarn shall be liable to further duty at a rate equal to the difference between the rates of duty specified in respect of that yarn in columns (4) and (3) of the Table;
- (2) no further duty shall be leviable on any yarn not used for weaving in a composite mill which has already paid duty at a rate specified in column (4) of the Table even if it is subsequently subjected to beaming, warping, wrapping, winding or reeling, or anyone or more of these processes with or without the aid of power;
- (3) nothing in this notification shall apply to any yarn which is used for weaving in a composite mill.

**Explanation:—**For the purpose of this notification:

- (i) the term 'hanks' shall mean hanks which do not contain more than 1000 metres of yarn in plain (straight) reel;
- (ii) 'composite mill' means a manufacturer who is engaged in spinning or weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities.

[No. 45/64.]

**G.S.R. 364.**—In pursuance of rule 96W of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 66/62-Central Excises dated the 24th April, 1962, the Central Government hereby directs that the rate of duty in respect of cotton yarn falling under Item No. 18-A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and

specified in column (2) of the Table hereto annexed shall be the rate mentioned in the corresponding entry in column (3) of the said Table:

TABLE

S. No.	Description of yarn	Rate
1	2	3
		nP. per s. metre of the fabric made
1	Yarn used in making superfine fabrics . . . . .	7.00
2	Yarn used in making fine fabrics . . . . .	6.00
3	Yarn used in making medium 'A' fabrics . . . . .	5.00
4	Yarn used in making medium 'B' fabrics . . . . .	4.00
5	Yarn used in making coarse fabrics . . . . .	2.00

Provided that if the manufacturer elects to avail himself of the special provision in rule 98W aforesaid, the procedure set out in the Table shall uniformly apply to all the cotton yarn used by him in the production of cotton fabrics in his factory.

*Explanation.*—For the purposes of this notification as well as for the purposes of any special duties of excise which are leviable with reference to the rates specified in this notification, the average count of yarn in a fabric shall be deemed to be the count of all yarn contained in such fabrics.

[No. 46/64.]

**G.S.R. 365.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes, with effect from the 1st March, 1964, the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 111/62-Central Excises, dated the 13th June, 1962, namely:—

In the said notification—

(1) for the TABLE, the following TABLE shall be substituted, namely:—

"TABLE"

S. No.	Description	Duty
1	2	
		nP. per square metre
1	Grey (unprocessed) Fabrics:	
	(i) Superfine . . . . .	22.0
	(ii) Fine . . . . .	16.0
	(iii) Medium-A . . . . .	5.0
	(iv) Medium-B . . . . .	3.0
	(v) Coarse . . . . .	1.0
2	Processed fabrics in the production of which duty paid or exempted grey fabrics are used :	
	(i) Bleached or/and dyed or/and printed—	
	(a) Superfine/Fine/Medium-A . . . . .	10.0
	(b) Medium-B/Coarse . . . . .	5.0

I	2	3
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(ii)	Mercerised or/and water-proofed (including rubberised)—	
(a)	Superfine/Fine/Medium-A . . . . .	20'0
(b)	Medium/Coarse . . . . .	10'0
(iii)	Processed in any other manner including shrink-proofed and/or organdie processed—	
(a)	Superfine/Fine/Medium-A . . . . .	30'0
(b)	Medium-B/Coarse . . . . .	20'5"

(2) for proviso 1, the following proviso shall be substituted, namely:—

"1. the rates of duty on grey fabrics produced on powerlooms in one or more factories under the same proprietorship, in which not more than 300 powerlooms in all are installed, shall be four-fifths of the appropriate rates as aforesaid.";

(3) in proviso 2, for clause (b), the following clause shall be substituted, namely:—

"(b) that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest on or after the said date, in any other concern producing cotton fabrics.";

(4) in the Explanation, after item (5), the following shall be inserted, namely:—

(6) "Shrink-proofed fabrics" means cotton fabrics which are ordinarily marketed as such and which have been subjected for this purpose to any special mechanical process or chemical treatment."

[No. 47/64.]

**G.S.R. 366.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 113/62-Central Excises, dated the 13th June, 1962, the Central Government hereby exempts cotton fabrics produced on powerlooms in one or more factories under the same proprietorship, in which not more than 300 powerlooms in all are installed, from one-fifth of the duty leviable under that Act:

Provided that this concession shall not be applicable to any powerloom owner who applied or applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, unless he satisfies the Collector of Central Excise—

- (a) that each of the powerlooms for which the licence was or is applied for was owned on the 24th April, 1962, by the applicant; and
- (b) that the applicant and, in the case of partnership, any partner thereof had or has no proprietary interest on or after the said date, in any other concern producing cotton fabrics.

[No. 48/64.]

**G.S.R. 367.**—In pursuance of rule 96J of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 114/62-Central Excises, dated the 13th June, 1962, the Central Government hereby fixes with effect from the 1st March, 1964, the following rates per shift, per month, per powerloom employed by or on

behalf of the same person in the manufacture of unprocessed cotton fabrics, namely:—

	If all powerlooms are employed in the manufacture of only medium and/or coarse fabrics	If one or more power looms are employed in the manufacture of superfine and/or fine fabrics
	Rs.	Rs.
Where not more than 49 powerlooms are employed—		
(i) On the first 4 powerlooms . . . . .	Nil	Nil
(ii) On the next 20 powerlooms . . . . .	2.50	37.50
(iii) On the balance . . . . .	5.00	75.00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored:

Provided also that any such manufacturer of cotton fabrics who applied or applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, shall be required to pay 25 per cent more over the rates prescribed above, unless he satisfies the Collector of Central Excise,—

- (a) that the equipment for which the licence is applied for was not in any way owned on the 24th April, 1962, by any other manufacturer of cotton fabrics; and
- (b) that he had or has, no proprietary interest on or after the said date, in any other concern producing such fabrics with such equipment.

[No. 49/64.]

G.S.R. 368.--In pursuance of rule 96J of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 46/62-Central Excises, dated the 24th April, 1962, the Central Government hereby fixes with effect from 1st March, 1964, the following rates of additional excise duty per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of unprocessed cotton fabrics, namely:

Where not more than 49 powerlooms are employed—

(i) on the first 4 powerlooms . . . . .	Nil
(ii) on the next 20 powerlooms . . . . .	Rs. 10.00
(iii) on the balance . . . . .	Rs. 15.00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored;

Provided also that any such manufacturer of cotton fabrics who applied or applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, shall be required to pay 25 per cent more over the rates prescribed above unless he satisfies the Collector of Central Excise—

- (a) that the equipment for which the licence is applied for was not in any way owned on the 24th April, 1962, by any other manufacturer of cotton fabrics; and
- (b) that he had or has no proprietary interest on or after the said date, in any other concern producing such fabrics with such equipment.

[No. 50/64.]

G.S.R. 369.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts iron in any crude form falling under Item No. 25 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of Rupees thirty per metric tonne.

[No. 51/64.]

G.S.R. 370.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 40/63/Central Excises, dated the 1st March, 1963, the Central Government hereby exempts iron or steel products falling under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the duty specified, and subject to the conditions laid down, in the corresponding entries in columns (3) and (4) respectively of the said Table:

Provided that in the case of the products mentioned against S. Nos. 3, 4 and 7 of the said Table, the duty shall be reduced further by Rs. 50 or Rs. 90 per metric tonne according as they are made from steel ingots or semi-finished steel respectively on which the appropriate amount of duty has already been paid.

TABLE

S.No.	Description	Duty per metric tonne	Condition
(1)	(2)	(3)	(4)
		Rs.	
1	All forms of semi-finished steel falling under sub-item (i)	40·00	If made from steel ingots on which duty at the appropriate rate has already been paid.
2	All products falling under sub-item (a)	40·00	If made from steel ingots on which duty at the appropriate rate has already been paid.
	(b)	Nil	If made from semi-finished steel on which duty at the appropriate rate has already been paid.
3	All products falling under sub-item (ii)	110·00	
4	Skelp . . . . .	150·00	
5	Cast iron pipes . . . . .	Nil	If made from iron in any crude form on which the appropriate amount of duty under Item No. 25 has already been paid.
6	Steel pipes and tubes other than seamless pipes and tubes.	Nil	If made from skelp, plates or sheets on which the appropriate amount of duty has already been paid.
7	Seamless pipes and tubes . . . . .	110·00	
8	Steel castings		
	(a) made from duty paid steel ingots or duty paid semi-finished steel	Nil	
	(b) Others . . . . .	50·00	

[No. 52/64.]

**G.S.R. 371.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts steel ingots falling under Item No. 26 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced from fresh unused steel melting scrap, exclusively or in admixture with any other material, from so much of the duty of excise as is proved to have been paid on such fresh unused steel melting scrap under Item No. 26 of the said Schedule, provided that no set off of duty has already been availed of in respect of such scrap.

[No. 53/64.]

**G.S.R. 372.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts, from the whole of the duty of excise leviable thereon, scrap iron and steel melting scrap falling under Item Nos. 25 and 26 respectively of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and obtained in the manufacture of iron and steel products from iron in any crude form, or steel ingots, or iron or steel products, which have already paid the appropriate amount of duty leviable thereon under Item No. 25, 26 or 26AA of the said Schedule, as the case may be, provided that no set off of duty has already been availed of.

[No. 54/64.]

**G.S.R. 373.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts footwear falling under Item No. 36 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and produced in any factory including the precincts thereof, whereon not more than 49 workers are working or were working on any day of the preceding twelve months, and the total equivalent of power used in the process of manufacturing footwear does not exceed two Horse Power, from the whole of the duty of excise leviable thereon.

[No. 55/64.]

**G.S.R. 374.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 26/60/Central Excises, dated the 1st March, 1960, the Central Government hereby exempts—

- (i) all component parts of footwear, except soles, half soles, heels and soles and heels combined,
- (ii) soles, half soles, heels and soles and heels combined made of wood or leather, and
- (iii) soles specially made and clearly recognizable as being designed for foam rubber chappals,

falling under sub-item (2) of Item No. 36 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon under that sub-item.

*Explanation.*—For the purpose of this notification, 'Chappal' shall mean sole without upper, to be attached to the foot only by thongs passing over in-step but not even round the ankle.

[No. 56/64.]

**G.S.R. 375.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts such parts of footwear [falling under sub-item (2) of Item No. 36 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944)], as are used in the factory of production itself in the manufacture of footwear, falling under sub-item (1) of the said Item, from the whole of the duty of excise leviable thereon, provided that the footwear itself is not exempt from duty.

[No. 57/64.]

**G.S.R. 376.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notifications of the

Government of India in the Ministry of Finance (Department of Revenue) No. 44/61/Central Excises, dated the 1st March, 1961 and No. 139/61-Central Excises, dated the 1st June, 1961, the Central Government hereby exempts matches specified in column (2) of the Table hereto annexed, falling under Item No. 38 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and cleared by any manufacturer for home consumption during any financial year, from so much of the duty of excise leviable thereon as is in excess of the amount specified in the corresponding entry in column (3) of the said Table:

TABLE

Category (1)	Specification of matches (2)	Amount (3)
		Per gross boxes of 50 matches (Rs. nP)
'A'	Matches produced in a factory, the annual output of which exceeds 4000 million matches	4.60
'B'	Matches produced in a factory, the annual output of which exceeds 500 million matches but does not exceed 4000 million matches	4.40
'C'	Matches produced in a factory, the annual output of which exceeds 75 million matches but does not exceed 500 million matches	4.10
'D'	Matches produced in a factory, the annual output of which does not exceed 5 million matches	3.75

Provided that—

(1) in determining the rates of duty payable under this notification, account shall be taken of all matches cleared for home consumption from the commencement of the relevant financial year, whether

- (a) such matches are packed in boxes of 50s or otherwise, or
- (b) the factory producing such matches is run at different times of the financial year by different manufacturers;

(2) any manufacturer—

- (a) who applied or applies on or after the 1st May, 1963, for a licence to manufacture matches, the splints of which are not to be made of bamboo or the boxes of which are not to be made of cardboard or bamboo veneer, and
- (b) whose annual output of such matches would not exceed four thousand million shall, subject to the other provisions of this notification, pay duty at the rate applicable to matches of identical description produced in a factory falling in the next higher category;

(3) the above exemptions shall continue to apply to the factories falling in 'Categories 'B', 'C' and 'D' even if their output in any financial year exceeds the maximum limit stipulated in the above Table by a percentage not more than 20, 25 and 33½ respectively;

(4) in the case of any factory using cardboard boxes, the amount of exemption shall be increased by 30 naye paise per gross of boxes;

(5) in the case of any factory falling in category 'C' or 'D' the amount of exemptions shall be increased by 30 nP. per gross of boxes if the match sticks are made of bamboo splints and by 20 nP. per gross of boxes if bamboo veneer is used in the making of the boxes and by 50 nP. per gross of boxes, if bamboo is used for both splints and veneer;

(6) the rate of duty applicable to matches produced in a factory, the annual output of which does not exceed 500 million matches, the splints of which are made of bamboo and which are packed in boxes of 40s shall be four-fifths of the



rates applicable to matches of identical description produced in the same factory but packed in boxes of 50s.

[No. 58/64.]

**G.S.R. 377.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 103/63-Central Excises, dated the 6th July, 1963, the Central Government hereby exempts all articles made of plastics except Poly-urethane foam and rigid plastic laminated boards and sheets, falling under sub-item (2) of Item No. 15A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon:

Provided that such articles are produced out of the artificial resins or plastic materials in any form, falling under sub-item (1) of the said item, on which the duty of excise or countervailing import duty has been paid.

[No. 59/64.]

**G.S.R. 378.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 27 of the Finance Act, 1963 (13 of 1963), the Central Government hereby exempts all the excisable goods from so much of the special duty of excise leviable thereon under sub-section (1) of section 27 of the said Act as relates to the period commencing on the 1st March, 1964 and ending with the 31st March, 1964.

[No. 60/64.]

**G.S.R. 379.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 61 of the Finance Bill, 1964, which clause has by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931, the force of law, the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under the Items, specified in column (3) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excise Act) from so much of the special duty of excise leviable thereon under sub-clause (1) of the said clause as is in excess of the duty specified in the corresponding entry in column (4) of the said Table:

TABLE

S. No.	Description	Item No. of the First Schedule to the Central Excises and Salt Act, 1944	Duty as percentage of duty leviable under the Central Excises and Salt Act read with any notification for the time being in force
(1)	(2)	(3)	(4)
1	Synthetic organic dyestuffs . . . . .	14D	Nil
2	Cellophane . . . . .	15B	Nil
3	Tyres for motor vehicles:—	16	
	(i) On the first clearances in any financial year up to a total value of Rs. 50 lakhs . . . . .		Nil
	(ii) The next clearances in any financial year up to a total value of Rs. 50 lakhs. . . . .		10 per cent
4	Printing and writing paper of a substance not exceeding 75 grammes per square metre . . . . .	17(3)	Nil

1	2	3	4
5	Staple fibre of cellulosic origin . . . . .	18	15 per cent
6	Cotton yarn . . . . .	18A	
	(a) Un-sized . . . . .		Nil
	(b) Sized . . . . .		
	(i) of 29 counts or more . . . . .		20 per cent
	(ii) of less than 29 counts . . . . .		10 per cent
7	Glass and glassware other than sheet glass and plate glass . . . . .	23A	Nil
8	Chinaware and Porcelainware . . . . .	23B	Nil
9	Vacuum and gas filled electric bulbs not exceeding 60 watts, but excluding miniature lamps . . . . .	32(I)(i)	Nil

Provided that—

- (1) if unsized cotton yarn which has been cleared without the payment of special duty of excise is sized afterwards with the aid of power, the manufacturer undertaking the sizing shall be liable to pay the special duty of excise at the appropriate rate;
- (2) if sized cotton yarn which has paid the duty leviable under the Central Excise Act read with any notification for the time being in force at a rate appropriate to yarn in hanks and the special duty of excise calculated with reference to the amount of the duty leviable as aforesaid, is subsequently subjected to beaming, warping, wrapping, winding or reeling or any one or more of these processes with the aid of power which makes it liable to a higher rate of duty under the Central Excise Act read with any notification for the time being in force, special duty of excise calculated with reference to such enhanced duty shall also be payable on such yarn.

[No. 61/64.]

B. N. BANERJI, Addl. Secy.